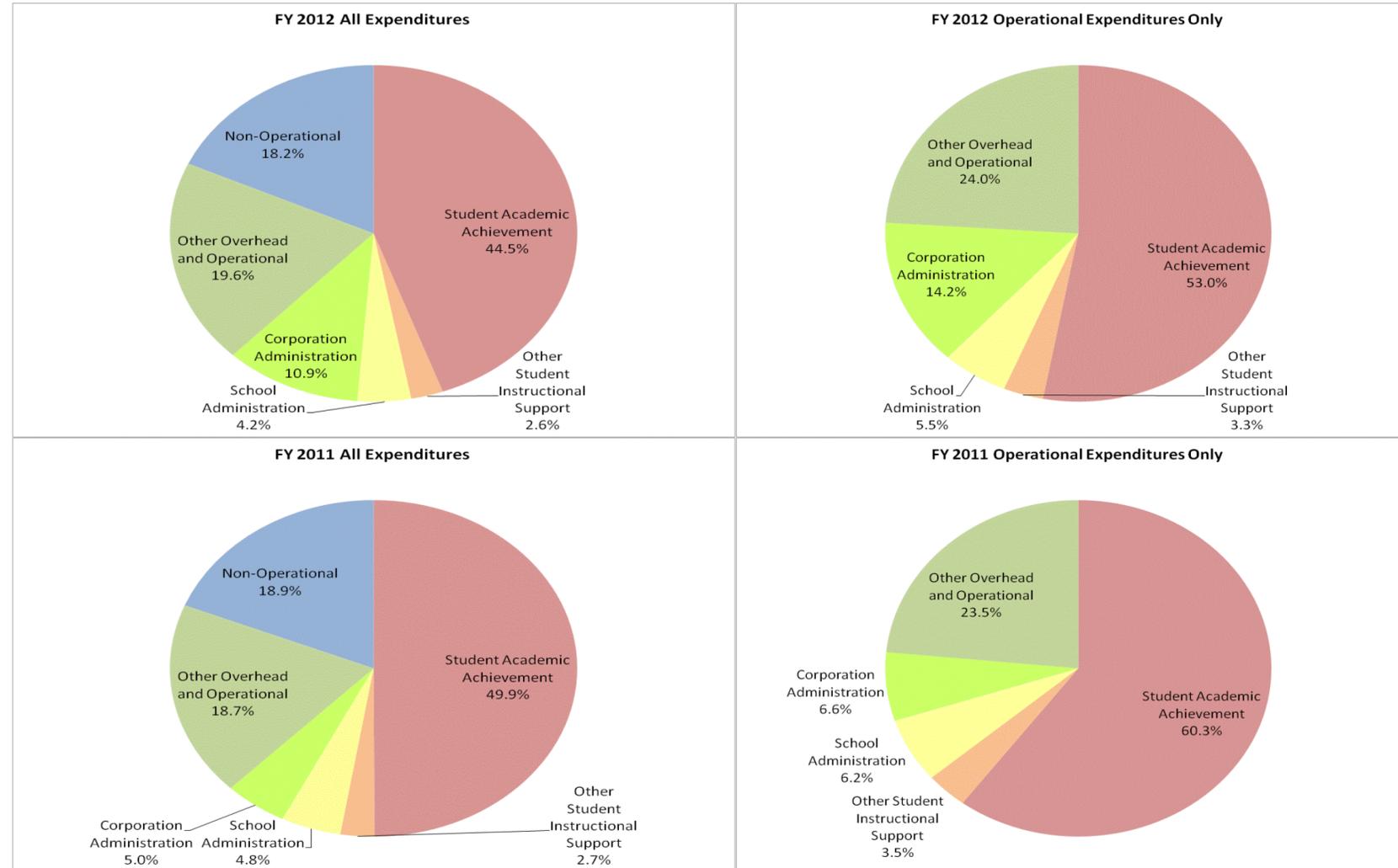


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Greencastle Community Sch Corp (6755)**

Greencastle Community Sch Corp (6755)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$10,016,206	47.3%	\$10,411,791	48.1%	\$10,421,413	49.9%	\$9,504,713	44.5%
Student Instructional Support	\$1,460,824	6.9%	\$1,536,339	7.1%	\$1,554,471	7.4%	\$1,455,948	6.8%
Overhead and Operational	\$4,834,894	22.8%	\$5,430,478	25.1%	\$4,950,822	23.7%	\$6,521,744	30.5%
Nonoperational	\$4,848,480	22.9%	\$4,277,177	19.8%	\$3,943,027	18.9%	\$3,889,664	18.2%
Grand Total	\$21,160,403		\$21,655,784		\$20,869,733		\$21,372,069	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	54.2%	55.2%	57.4%	51.3%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Greencastle Community Sch Corp (6755)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$32,515	\$154,421	\$306,021	\$301,670	> 500%	95%	-1%
	11100 Regular Programs; Elementary	\$2,567,820	\$3,632,311	\$3,666,354	\$3,109,360	21%	-14%	-15%
	11200 Regular Programs; Middle/Junior High	\$1,038,877	\$1,741,800	\$1,932,107	\$1,720,063	66%	-1%	-11%
	11300 Regular Programs; High School	\$1,499,048	\$2,448,777	\$2,308,839	\$2,043,091	36%	-17%	-12%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$165,948	\$159,703	\$162,701		-2%	2%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$22,608	\$0	\$0	\$0	-100%		
	11420 Vocational Education; Agriculture B	\$19,089	\$0	\$0	\$0	-100%		
	11520 Vocational Education; Area School Participation	\$365,978	\$404,329	\$456,728	\$451,261	23%	12%	-1%
	12110 Gifted And Talented; Gifted and Talented	\$12,858	\$0	\$0	\$0	-100%		
	12340 Physical Impairment; Hearing Impairment	\$53,401	\$54,241	\$36,982	\$46,251	-13%	-15%	25%
	12350 Physical Impairment; Homebound	\$5,291	\$9,400	\$10,207	\$2,302	-56%	-76%	-77%
	12520 Culturally Different; Compensatory	-\$54	\$0	\$0	\$0			
	12710 Equal Opportunity At Risk	\$54,567	\$17,642	\$0	\$0	-100%	-100%	
	12810 Special Education Preschool	\$0	\$0	\$33,903	\$22,873			-33%
	12900 Other Special Programs	\$0	\$0	\$406,855	\$375,122			-8%
	14100 Summer School Programs; Elementary	\$959	\$1,890	\$0	\$0	-100%	-100%	
	14200 Summer School Programs; Middle/Junior High School	\$5,846	\$644	\$0	\$0	-100%	-100%	
	14300 Summer School Programs; High School	\$29,022	\$35,289	\$25,379	\$25,429	-12%	-28%	0%
	16100 Remediation Testing	\$600	\$97,999	\$27,205	\$29,879	> 500%	-70%	10%
	16200 Preventive Remediation	\$132,334	\$0	\$0	\$0	-100%		
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$18,428	\$0	\$0	\$0	-100%		
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$1,237,579	\$302,987	\$19,107	\$1,200	-100%	-100%	-94%
	22110 Improvement of Instruction; Service Area Direction	\$5,448	\$0	\$0	\$781	-86%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$25,500	\$27,520	\$15,856	\$49,480	94%	80%	212%
	22220 Library/Media Services; School Library	\$95,889	\$49,734	\$20,199	\$23,557	-75%	-53%	17%
	22230 Library/Media Services; Audiovisual	\$32,394	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$139,253	\$226,230	\$202,044	\$185,345	33%	-18%	-8%
	22360 Instruction, Related Technology; Network Support	\$658,014	\$836,610	\$753,003	\$737,488	12%	-12%	-2%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$160,566	\$190,696	\$32,336	\$207,378	29%	9%	> 500%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$24,360	\$13,325	\$8,585	\$9,483	-61%	-29%	10%
	26497 2007 Account Code - Teachers Retirement Fund	\$490,874	\$0	\$0	\$0			
Student Academic Achievement Total		\$8,729,060	\$10,411,791	\$10,421,413	\$9,504,713	9%	-9%	-9%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$230,446	\$349,086	\$326,450	\$320,238	39%	-8%	-2%
	21250 Guidance Services; Records Maintenance	\$23,080	\$29,185	\$8,488	\$19,871	-14%	-32%	134%
	21320 Health Services; Medical Services	\$1,490	\$3,856	\$3,489	\$5,987	302%	55%	72%
	21340 Health Services; Nurse Services	\$76,939	\$84,661	\$98,186	\$84,789	10%	0%	-14%
	21390 Health Services; Other Health Services	\$15,420	\$75,762	\$30,306	\$20,769	35%	-73%	-31%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$16,500	\$6,126			-63%
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$78,939	\$44,719			-43%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$0	\$43,161			
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$2,000			
	24100 Office of The Principal	\$824,553	\$993,789	\$992,112	\$908,287	10%	-9%	-8%
Student Instructional Support Total		\$1,171,928	\$1,536,339	\$1,554,471	\$1,455,948	24%	-5%	-6%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$16,980	\$20,216	\$25,973	\$17,764	5%	-12%	-32%
	23150 Board of Education; Legal Services	\$54,451	\$21,997	\$20,466	\$65,531	20%	198%	220%
	23160 Board of Education; Promotion Expenses	\$3,855	\$616	\$913	\$3,080	-20%	400%	237%
	23190 Board of Education; Other Governing Body Services	\$90,966	\$16,778	\$2,368	\$2,014	-98%	-88%	-15%
	23210 Executive Administration; Office of The Superintendent	\$284,540	\$986,148	\$894,797	\$2,140,974	> 500%	117%	139%
	23220 Executive Administration; Community Relations	\$2,940	\$2,941	\$29	\$0	-100%	-100%	-100%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$3,996	\$12,456	\$16,543		314%	33%
	25110 Fiscal Services; Office of The Business Manager	\$162,714	\$82,344	\$84,085	\$64,438	-60%	-22%	-23%
	25120 Fiscal Services; Service Area Direction	\$0	\$921	\$487	\$0	-100%	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$387	\$753	\$30	\$569	47%	-24%	> 500%
	25192 Other Fiscal Services; Petty Cash	\$167	\$218	\$87	\$0	-100%	-100%	-100%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Greencastle Community Sch Corp (6755)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	25195 Other Fiscal Services; Bank Account Service Charge	\$4,784	\$1,633	\$6,433	\$6,023	26%	269%	-6%
	25199 Other Fiscal Services; Other	\$686	\$1,020	\$259	\$4,039	489%	296%	> 500%
	25400 Planning, Research, Development and Evaluation	\$2,260	\$0	\$0	\$0	-100%		
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$2,137			
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,561,492	\$1,534,848	\$1,521,801	\$1,249,084	-20%	-19%	-18%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$532,624	\$759,037	\$382,057	\$356,443	-33%	-53%	-7%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,130	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$104,561	\$0	\$0	\$0			
	26700 Operation and Maintenance of Plant Services; Insurance	\$77,188	\$115,161	\$104,585	\$531,503	> 500%	362%	408%
	27010 Student Transportation; Service Area Direction	\$47,041	\$191,069	\$122,324	\$136,853	191%	-28%	12%
	27100 Student Transportation; Vehicle Operation	\$386,705	\$502,093	\$549,740	\$514,379	33%	2%	-6%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$137,044	\$160,721	\$182,905	\$198,576	45%	24%	9%
	27400 Student Transportation; Purchase of School Buses	\$225,318	\$208,360	\$40,779	\$217,245	-4%	4%	433%
	27500 Student Transportation; Insurance on Buses	\$71,171	\$21,081	\$35,515	\$10,289	-86%	-51%	-71%
	27700 Student Transportation; Contracted Transportation Services	\$3,353	\$0	\$0	\$0	-100%		
	27900 Student Transportation; Other Student Transportation Services	\$2,370	\$5,594	\$115	\$285	-88%	-95%	148%
	27910 Student Transportation; Bus Driver Training	\$2,914	\$1,703	\$1,983	\$1,259	-57%	-26%	-36%
	31100 Food Services Operations; Service Area Direction	\$34,282	\$73,975	\$107,231	\$123,227	259%	67%	15%
	31200 Food Services Operations; Food Preparation and Dispensing	\$257,173	\$294,736	\$326,848	\$330,536	29%	12%	1%
	31400 Food Services Operations; Food Purchases	\$271,367	\$371,906	\$411,876	\$441,521	63%	19%	7%
	31900 Other Food Services	\$56,276	\$50,613	\$114,682	\$87,431	55%	73%	-24%
Overhead and Operational Total		\$4,396,738	\$5,430,478	\$4,950,822	\$6,521,744	48%	20%	32%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$1,000	\$0	\$0	\$650	-35%		
	33400 Athletic Coaches	\$162,591	\$160,445	\$235,811	\$255,701	57%	59%	8%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$10,592	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$5,800	\$47,825	\$12,511	\$36,763	> 500%	-23%	194%
	45100 Building Acquisition, Construction and Improvements	\$868,300	\$10,251	\$27,933	\$10,382	-99%	1%	-63%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$127,520	\$0	\$0	\$0	-100%		
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$158,137	\$262,476	\$136,470	\$100,526	-36%	-62%	-26%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$258,048	\$27,374	\$40,629	\$444	-100%	-98%	-99%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$70,000	\$58,330	\$0	\$0	-100%	-100%	
	52100 Debt Services; Interest on Debt; Bonds	\$271,011	\$265,713	\$267,585	\$271,699	0%	2%	2%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$20,099	\$241,264	\$12,588	\$0	-100%	-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,791,500	\$3,203,500	\$3,209,500	\$3,213,500	15%	0%	0%
	54200 Common School Fund; Principal	\$63,822	\$0	\$0	\$0	-100%		
Nonoperational Total		\$4,808,419	\$4,277,177	\$3,943,027	\$3,889,664	-19%	-9%	-1%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$138,867	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$654,599	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$34,505	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,061,960	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$8,014	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$156,311	\$0	\$0	\$0			
Prorated By Fund Total		\$2,054,257	\$0	\$0	\$0			